



# **PRESS RELEASE**

## **Internal Revenue Service - Criminal Investigation** *Chief Richard Weber*

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IRS – Criminal Investigation

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### **Montana Man Sentenced to Prison for Marijuana Manufacturing, Tax Evasion and Weapons Charges**

A Lincoln, Montana, man was sentenced today to five years in prison for manufacturing marijuana, being a felon in possession of a firearm and tax evasion, announced Acting Assistant Attorney General Caroline D. Ciralo of the Justice Department's Tax Division and U.S. Attorney Michael W. Cotter for the District of Montana.

Dennis Peiker, 61, was sentenced by U.S. District Court Judge Brian Morris for the District of Montana to serve 60 months in prison, followed by four years of supervised release and ordered to pay \$409,819 in restitution to the Internal Revenue Service (IRS). Following a jury trial in August 2015, Peiker was convicted of manufacturing more than 100 marijuana plants. In September 2015, Peiker pleaded guilty to two counts of felon in possession of a firearm and one count of tax evasion. Judge Morris ordered Peiker to forfeit all firearms seized by law enforcement authorities.

Peiker evaded the payment of more than \$628,000 in federal income tax, penalties and interest for the years 2002 through 2009 by concealing the true nature of his assets, making false statements to IRS officials, and placing funds and property in the names of others. Peiker was previously convicted in 1999 of filing false federal income tax returns. Despite the fact that Peiker is a convicted felon and therefore prohibited from possessing firearms, law enforcement agents seized ammunition and multiple firearms, including a semi-automatic pistol, two single-shot rifles, three automatic rifles and a shotgun, from his residence on two separate occasions in 2011 and 2015. Additionally, when Peiker was arrested in April 2015 following his indictment on the tax evasion charge, law enforcement agents discovered more than 100 marijuana plants at his residence.

Acting Assistant Attorney General Ciralo and U.S. Attorney Cotter commended special agents of IRS-Criminal Investigation, the Bureau of Alcohol, Tobacco, Firearms, and Explosives and the Lewis and Clark County Sheriff's Office as part of the Missouri River Drug Task Force, who investigated the case, and Assistant U.S. Attorneys Paulette Stewart and Chad Spraker and Trial Attorney John Mulcahy of the Tax Division, who are prosecuting the case.

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